

EXHIBIT M

Date: Sun Mar 26 18:13:50 PST 2006
Sender: "Shelley" <shelleysouza@fnsouza.info>
To: <claire.penhallurick@bonhams.com>
CC: mehreen.rizvi@bonhams.com , franky@hph.org.uk , greener@fgclaw.com
Subject: CONFIDENTIAL lots 289 and 294
Attach:
Delivery
ConfirmationDelivery Unconfirmed
Status:

Dear Claire,

I am writing to inform you that, in the opinion of the Estate of F.N. Souza, lots 289 and 294, in the forthcoming April 6, 2006, sale at Bonham's, in London, which are attributed to Souza, were not made by him.

Francesca Souza reviewed the paintings at the frame shop on March 25. In her opinion, the line, brushwork, composition and signature are not consistent with Souza's work; which, while these elements varied over the 60 years he produced art, always remained recognizably and distinctly "Souza." The consistency of image-making to which I'm referring is clearly demonstrated in other Souza works that appear in Bonham's catalogue for this auction.

At this time, we must request that lots 289 and 294 be withdrawn from the auction. If you choose to auction these works, potential buyers must be notified before the sale that the estate will not authenticate these works.

I will fax and mail a copy of this request so that Bonham's will have my handwritten signature, on behalf of the estate, for your records.

This message has been copied to Mehreen Rizvi, Francesca Souza and Jeffrey S. Greener, Esq., the estate's attorney.

Sincerely,

Shelley Souza
Administrator for the Estate of F.N. Souza
P.O. Box 231015
New York, NY 10023
212-874-1343
<http://fnsouza.info>

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